



# OESTRIECHER & COMPANY

(A PROFESSIONAL ACCOUNTING CORPORATION)  
CERTIFIED PUBLIC ACCOUNTANTS

4641 WINDERMERE PLACE  
ALEXANDRIA, LA 71303

P.O. BOX 13500 • ALEXANDRIA, LA 71315-3500

PHONE (318) 448-3556 FAX (318) 448-4236  
acct@oandcocpas.com

EMILE P. OESTRIECHER, III, CPA  
KURT G. OESTRIECHER, CPA  
DALE P. DeSELLE, CPA

## ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
Grant Parish Fire District Three of Grant Parish  
Dry Prong, Louisiana

We have compiled the accompanying general purpose financial statements of Grant Parish Fire District Three, Grant Parish Police Jury as of and for the year ended December 31, 2012. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain any assurance that there are no material modifications that should be made to the financial statements. During our compilation, we did become aware of a departure from accounting principles generally accepted in the United States of America that is described in the following paragraph.

Grant Parish Fire District Three did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2012. The effects of this departure from generally accepted accounting principles have not been determined.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

  
Oestriecher & Company  
Certified Public Accountants

April 22, 2013



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**GRANT PARISH  
FIRE DISTRICT THREE  
ALL FUND TYPES AND ACCOUNT GROUPS**

**COMBINED BALANCE SHEET  
DECEMBER 31, 2012**

|   | <u>Governmental<br/>Fund Type</u> | <u>Account Groups</u>           |                                     |
|---|-----------------------------------|---------------------------------|-------------------------------------|
|   | <u>General</u>                    | <u>General Fixed<br/>Assets</u> | <u>Totals<br/>(Memorandum Only)</u> |
| <b>ASSETS</b>                                 |                                   |                                 |                                     |
| Cash and cash equivalents                     | \$ 12,524                         | \$ -                            | \$ 12,524                           |
| Investments, at cost                          | 10,559                            |                                 | 10,559                              |
| Fixed assets                                  | <u>-</u>                          | <u>584,327</u>                  | <u>584,327</u>                      |
| <b>TOTAL ASSETS</b>                           | <u><u>\$ 23,083</u></u>           | <u><u>\$ 584,327</u></u>        | <u><u>\$ 607,410</u></u>            |
| <b>LIABILITIES</b>                            | \$ -                              | \$ -                            | \$ -                                |
| <b>FUND BALANCE:</b>                          |                                   |                                 |                                     |
| Investment in general fixed assets            | -                                 | 584,327                         | 584,327                             |
| Fund balance:                                 |                                   |                                 |                                     |
| Unassigned                                    | <u>23,083</u>                     | <u>-</u>                        | <u>23,083</u>                       |
| <b>TOTAL FUND BALANCE</b>                     | <u>23,083</u>                     | <u>584,327</u>                  | <u>607,410</u>                      |
| <b>TOTAL AND LIABILITIES<br/>FUND BALANCE</b> | <u><u>\$ 23,083</u></u>           | <u><u>\$ 584,327</u></u>        | <u><u>\$ 607,410</u></u>            |

See Accountant's Compilation Report.

**GRANT PARISH  
FIRE DISTRICT THREE  
GOVERNMENTAL FUND TYPE-GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 2012**

**REVENUES**

|                  |              |
|------------------|--------------|
| Ad valorem taxes | \$ 43,561    |
| Donations        | 125          |
| Grants           | 3,641        |
| Insurance rebate | 9,170        |
| Interest income  | 105          |
| Other            | 574          |
| Royalties        | 228          |
| Revenue sharing  | <u>7,005</u> |

|                       |               |
|-----------------------|---------------|
| <b>TOTAL REVENUES</b> | <b>64,409</b> |
|-----------------------|---------------|

**EXPENDITURES**

|                            |              |
|----------------------------|--------------|
| Public safety              |              |
| Capital outlay             | 12,947       |
| Debt service               | 7,693        |
| First responder/medic      | 142          |
| Hose inspection            | 600          |
| Insurance                  | 13,211       |
| Miscellaneous              | 1,330        |
| Outside services           | 5,900        |
| Postage                    | 92           |
| Repairs                    | 2,028        |
| Supplies                   | 815          |
| Telephone                  | 2,007        |
| Training                   | 43           |
| Truck fuel and maintenance | 14,399       |
| Uniforms                   | 1,310        |
| Utilities                  | <u>2,361</u> |

|                           |                      |
|---------------------------|----------------------|
| <b>TOTAL EXPENDITURES</b> | <b><u>64,878</u></b> |
|---------------------------|----------------------|

|   |              |
|---|--------------|
| <b>EXCESS OF EXPENDITURES OVER REVENUES</b> | <b>(469)</b> |
|---|--------------|

|  |                      |
|--|----------------------|
| <b>FUND BALANCE, BEGINNING OF YEAR</b> | <b><u>23,552</u></b> |
|--|----------------------|

|                                  |                         |
|----------------------------------|-------------------------|
| <b>FUND BALANCE, END OF YEAR</b> | <b><u>\$ 23,083</u></b> |
|----------------------------------|-------------------------|

See Accountant's Compilation Report.